

Annual
Report
of the

Oklahoma Tax Commission



Fiscal Year Ended

June 30, 2002



Annual Report of the Oklahoma Tax Commission



Fiscal Year
Ended June 30, 2002



Information prepared by the Research Office of the Tax Policy Division.
Designed by the Communications Division.
Printed by the Printing Section of the Management Services Division.

This publication was issued under the authority of the Oklahoma Tax Commission.
Printed were 300 copies at a cost of \$267.03. Copies have been deposited with the
Publications Clearinghouse of the Oklahoma Department of Libraries.



OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

THOMAS E. KEMP, Chairman
JERRY JOHNSON, Vice-Chairman
DON KILPATRICK, Secretary-Member

2501 NORTH LINCOLN BLVD.
OKLAHOMA CITY, OK 73194-0001

February 19, 2003

To the Honorable Brad Henry, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 2002.

Total collections from all sources administered by the Commission during Fiscal Year 2002 totaled \$7,760,645,063.28. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and city/county use taxes, amounted to \$6,598,074,725.03.

We remain steadfast to our mission of serving the people of Oklahoma by promoting tax compliance through quality service and fair administration.

Respectfully submitted,

A handwritten signature in dark ink, appearing to read "T E Kemp Jr", written over a horizontal line.

Thomas E. Kemp, Jr., Chairman

A handwritten signature in dark ink, appearing to read "Jerry Johnson", written over a horizontal line.

Jerry Johnson, Vice-Chairman

A handwritten signature in dark ink, appearing to read "Don Kilpatrick", written over a horizontal line.

Don Kilpatrick, Secretary-Member



Table of Contents

Background Summary of the Oklahoma Tax Commission	2
Oklahoma Tax Commission Organizational Chart	3
Review of 2001-2002 Taxes and Collections	4
Comparative Statement of all Tax Collections of the Past Two Years	12
Apportionment of Statutory Revenues	16
Fiscal Year 2001-2002 Revenue and Apportionment	20
The Oklahoma Tax Dollar Fiscal Year 2001-2002	34
Collections from Major Tax Sources from Fiscal Year 1969 through Fiscal Year 2002	36



Background Summary of the Oklahoma Tax Commission

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

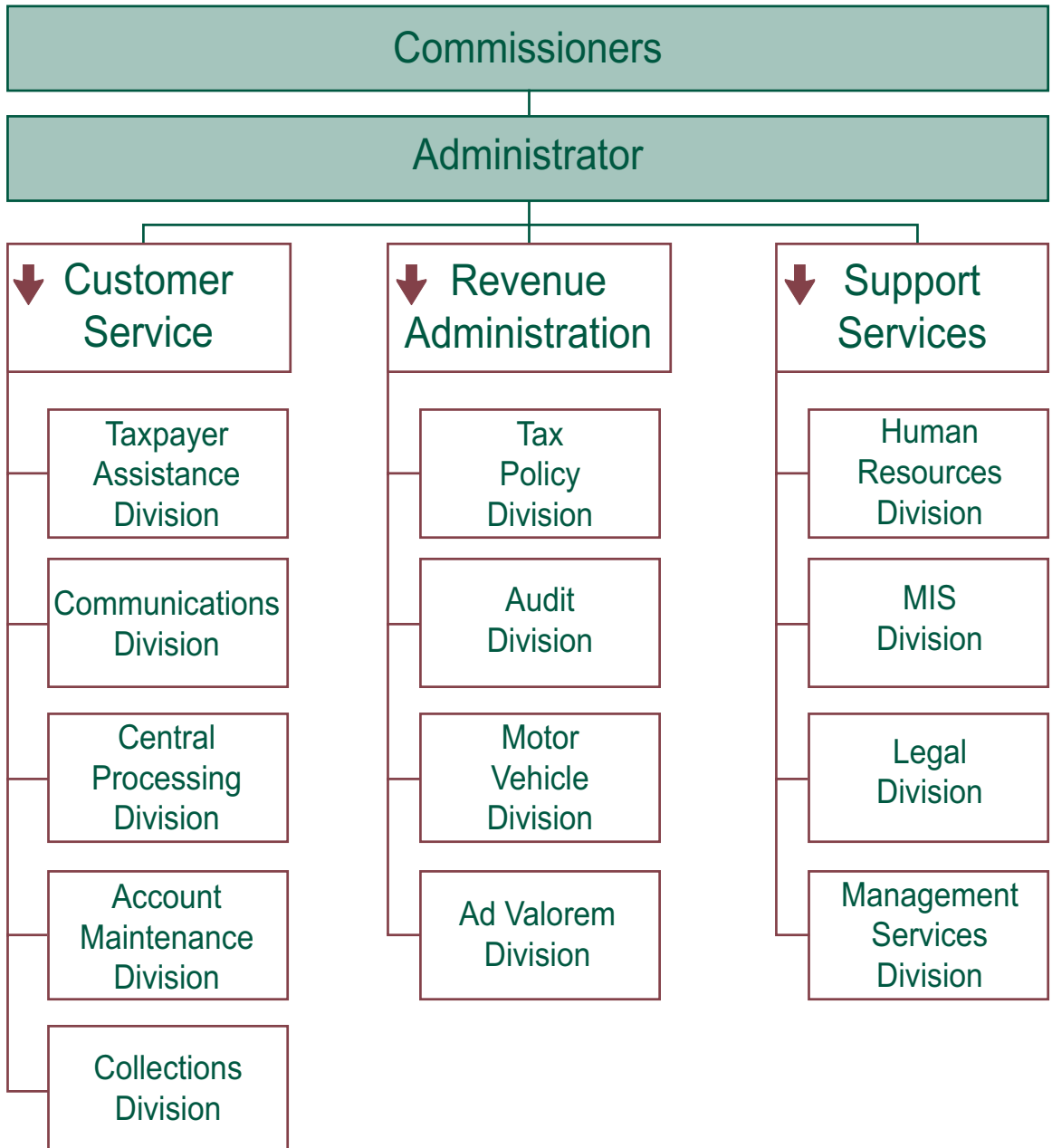
The Tax Commission is comprised of three members (Chairman, Vice-Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city/county sales and use taxes.



Oklahoma Tax Commission Organizational Chart





Review of 2001-2002 Taxes and Collections

Income Tax Gross Collections	\$ 2,985,724,811.66
-------------------------------------	----------------------------

Refunded	\$ 475,174,349.13
Net Income Tax Revenue	\$ 2,510,550,462.53

- **Individual Income Tax Net** **\$ 2,337,242,032.54**

Two methods of computation can be used. If Federal Income Tax is not deducted, Method One rates must be used. If Federal Income Tax is deducted, Method Two rates must be used. The tax liability is the lesser of the two computations.

Method One: No Federal Income Tax Deduction

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$344.50 plus 6.75% of income over \$10,000 (7% effective with tax year 2002).
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$755.00 plus 6.75% of income over \$21,000 (7% effective with tax year 2002).

Method Two: Deducting Federal Income Tax

- **Single:** From 1/2 of 1% of the first \$1,000 of taxable income and graduated up to \$867.50 plus 10% of income over \$16,000.
- **Married:** From 1/2 of 1% of the first \$2,000 of taxable income and graduated up to \$1,249.50 plus 10% of income over \$24,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: \$1,000 each.

- **Corporation Income Tax Net** **\$ 173,308,429.99**

Flat Rate: 6% of Oklahoma Taxable Income.



Review of 2001-2002 Taxes and Collections, continued

Gross Production Taxes	\$ 417,102,520.72
-------------------------------	--------------------------

- **Severance Tax** **\$ 411,466,717.16**

Gas, 7% of gross value.

Effective through June 30, 2004, there is a tiered reduction in the rate on oil as follows:

Average oil price \geq \$17/barrel	rate = 7%
Average oil price $<$ \$17 but \geq \$14	rate = 4%
Average oil price $<$ \$14	rate = 1%

- **Gas Conservation Excise Tax** **\$ 22,152.89**

Seven cents per MCF, less 7% of gross value. Repealed July 1, 1995.

- **Petroleum Excise Tax** **\$ 5,613,650.67**

Oil and Gas Excise Tax: 0.095 of 1% of gross value.

Sales and Use Taxes	\$ 1,548,119,292.37
----------------------------	----------------------------

- **State Sales Tax** **\$ 1,455,966,209.97**

Rate: 4.5% on the sale or rental of tangible personal property and from the furnishing of specific services.

- **State Use Tax** **\$ 92,153,082.40**

Rate: 4.5% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.

City/County Sales Tax and City/County Use Tax

(Not included above)

Collected by the Tax Commission during the fiscal year were city sales taxes totaling **\$996,217,781.18** and county sales taxes totaling **\$115,773,964.86**. City use tax collections amounted to **\$46,437,688.59** and county use tax totaled **\$4,140,903.62**.



Review of 2001-2002 Taxes and Collections, continued

Vehicle Taxes and Licenses	\$	782,955,194.28
-----------------------------------	-----------	-----------------------

• Aircraft Excise Tax	\$	1,786,060.23
• Aircraft License Fees		371,773.15
• Amateur Radio Operators License		4,914.50
• Motor License Agent Remittances		524,096,478.76
• Motor Vehicle Proration		243,734,165.13
• Motor Vehicle Rental Tax		7,593,475.90
• Overweight Truck Permit		5,321,159.50
• Vehicle Inventory Stamps		47,167.11

Motor Fuel Taxes	\$	479,291,984.88
-------------------------	-----------	-----------------------

• Gasoline Tax	\$	299,449,743.40
----------------	----	----------------

Rate: 16 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

• Special Fuel Tax	\$	34,247.36
--------------------	----	-----------

• Diesel Tax	\$	150,874,674.19
--------------	----	----------------

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

• Special Fuel Decals	\$	332,027.00
-----------------------	----	------------

Rate: \$50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity; \$100 for same using compressed or liquified natural gas; and \$150 for those exceeding 1 ton capacity.

• Motor Fuel Special Assessment Fee	\$	28,601,292.93
-------------------------------------	----	---------------

Rate: 1 cent per gallon on gasoline and diesel fuels. Monies used for the removal and/or replacement of leaking underground storage tanks.



Review of 2001-2002 Taxes and Collections, continued

Cigarette and Tobacco Taxes and Licenses	\$	71,613,729.13
<ul style="list-style-type: none">• Cigarette Tax	\$	50,118,701.64
Cigarettes, 23 cents per pack of 20.		
<ul style="list-style-type: none">• Cigarette License	\$	75,472.77
Retail:	\$ 30 for a 3 year permit.	
Wholesale:	\$ 25 for a 1 year permit.	
Distributing Agent:	\$100 for a 1 year permit.	
<ul style="list-style-type: none">• Tobacco Products Tax	\$	11,495,101.74
Cigars weighing less than 3 lbs. per thousand: 18 cents per pack of 20 (\$0.009 each).		
Cigars weighing more than 3 lbs. per thousand: 3 cents each.		
Smoking Tobacco: 40% of factory list price.		
Chewing Tobacco: 30% of factory list price.		
<ul style="list-style-type: none">• Tobacco License	\$	1,750.52
A \$5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.		
<ul style="list-style-type: none">• Tribal Cigarette/Tobacco Payments	\$	9,922,702.46
Non-compacting tribally owned/licensed stores:	75% of cigarette/tobacco excise taxes imposed by the State.	
Compacting tribally owned/licensed stores:	25% of cigarette/tobacco excise taxes imposed by the State.	



Review of 2001-2002 Taxes and Collections, continued

Beverage Taxes and Licenses		\$	66,672,584.13
• Alcoholic Beverage Identification Stamps		\$	1,135,699.02
Fee: \$1.00 per bottle regardless of size. <i>Repealed effective November 1, 2001.</i>			
• Alcoholic Beverage Tax		\$	23,203,429.51
Distilled spirits:	\$ 1.47 per liter.		
Light wines:	\$ 0.19 per liter.		
Wine more than 14% alcohol:	\$ 0.37 per liter.		
Sparkling wines:	\$ 0.55 per liter.		
Strong beer:	\$12.50 per barrel.		
• Beverage Tax		\$	24,003,394.98
Beer 3.2% or less: \$11.25 per 31-gallon barrel.			
• Beverage License (3.2% Beer)		\$	509,906.30
Manufacturer: \$500.			
Wholesale: \$250.			
Retail (3 year permit):			
On-premise draught:	\$300.00		
On-premise cans and bottles only:	\$150.00		
Off-premise cans and bottles only:	\$ 30.00		
• Mixed Beverage Gross Receipts Tax		\$	17,820,154.32
A tax at the rate of 12 percent (13.5% effective November 1, 2001 as per S.B. 501) is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.			



Review of 2001-2002 Taxes and Collections, continued

Estate Tax	\$	89,348,868.90
-------------------	-----------	----------------------

Estates passing to surviving spouse are exempt except for any credit from the federal government which must be paid to the State. The exemption for lineal heirs in calendar year 2001 was \$675,000. The exemption increased to \$700,000 for calendar years 2002 and 2003. Lineal heirs are taxed at rates of one-half of one percent on the first \$10,000 and graduate up to 10% for net estates over \$10 million. Collateral heirs are taxed at a rate of one percent on the first \$10,000 on up to 15% on estates above \$1 million.

Franchise Tax and Registered Agent Fees	\$	43,985,617.30
--	-----------	----------------------

- **Franchise Tax**

Rate: \$1.25 for each \$1,000 or fraction thereof used or invested in an Oklahoma business enterprise.

Maximum Levy: \$20,000.

Minimum Levy: \$10.

- **Registered Agent Fee**

Foreign corporations are assessed \$100 per year for domestic representation by the Secretary of State.

Rural Electric Cooperative Tax and License	\$	18,878,488.60
---	-----------	----------------------

- **Tax:** 2% of gross receipts from the sale of electric service. **\$** **18,873,679.89**

- **License:** \$1.00 for each 100 customers or fraction thereof. **\$** **4,808.71**

Realty Transfer Tax	\$	9,516,971.80
----------------------------	-----------	---------------------

- **Documentary Stamps:** \$0.75 for each \$500 or fraction thereof in excess of \$100 of the value of real estate transferred by a proper conveyance instrument.



Review of 2001-2002 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts

\$ 84,864,661.26

• Admission Fees	\$ 50,523.54
• Alternative Fuel Surcharge	15,948.35
• Bingo Tax	6,406,385.22
• Boxing Event Assessment	83,672.61
• Breast Cancer Fund	34,097.00
• Charity Games Tax	595,768.05
• Coin-Operated Device Decals/Distributor Permits	5,252,638.25
• Controlled Dangerous Substance Tax Stamps	40.00
• Delinquencies	124.90
• Driving Record Fee	774,915.00
• Energy Resources Assessment	6,222,953.73
• Farm Implement Tax Stamps	4,903.90
• Fireworks Licenses	44,730.00
• Freight Car Tax	897,606.28
• Group Self-Insurance Premium Tax	(2,304.66)
• Indigent Care Program	29,282.00
• Individual Self-Insurance Premium Tax	112,283.13
• MLA School Fund	230,754.06
• Marginal Well Fee	375,445.16
• Motor Fuel Indemnity Fund	N.A.
• Multiple Injury Trust Fund	24,989,227.01
• Non-Game Wildlife Improvement Fund	33,996.00
• Occupational Health and Safety Tax	1,450,682.20
• OKC Bombing Memorial Fund	18,880.00



Review of 2001-2002 Taxes and Collections, continued

Miscellaneous Taxes, Fees, Licenses and Special Accounts • Continued

• Organ Donor Program	\$ 241,965.01
• OTC Reimbursements	2,601,242.03
• Pari-Mutuel Tax	3,043,649.00
• Pick Six/Seven Wager Tax	34,720.27
• Printing and Revolving Fund	1,063,558.47
• Public Service Penalties	47,141.50
• Sales Tax Permits	752,027.22
• Sales Tax Vendors List	3,685.00
• Salvage Dealer Licenses	N.A.
• Service Charge Fee	99,176.98
• Tax Security Fund	270,829.73
• Telephone Surcharge	1,043,594.65
• Tourism Gross Receipts Tax	4,583,141.66
• Transport and Reclaimer License Fees	9,524.43
• Unclaimed Property	N.A.
• Unclassified Receipts	(13,081.55)
• Veterans Affairs Improvement	12,700.00
• Warrant Intercept Account	13,379,246.41
• Warrant Release Filing Fee	110,154.52
• Waste Tire Recycling Fee	4,290,550.21
• Workers Compensation Insurance Premium Tax	5,668,283.99

Grand Total Collections* \$6,598,074,725.03

* City/county sales and city/county use taxes are not included.



Comparative Statement of All Tax Collections of the Past Two Years

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Admission Fees	\$ 50,523.54	\$ 67,698.13
Aircraft Excise Tax	1,786,060.23	4,006,700.48
Aircraft License Fees	371,773.15	485,624.38
Alcoholic Beverage I.D. Stamps	1,135,699.02	2,454,833.70
Alcoholic Beverage Tax	23,203,429.51	23,123,522.87
Alternative Fuel Surcharge	15,948.35	27,229.85
Amateur Radio Operators License	4,914.50	3,918.50
Beverage License	509,906.30	470,639.58
Beverage Tax	24,003,394.98	23,344,420.15
Bingo Tax	6,406,385.22	6,426,011.76
Boxing Event Assessment	83,672.61	38,200.66
Breast Cancer Fund	34,097.00	60,967.00
Charity Games Tax	595,768.05	746,544.76
Cigarette License	75,472.77	88,381.90
Cigarette Tax	50,118,701.64	53,324,992.72
Coin-Operated Device Decals/Distr. Permits	5,252,638.25	2,596,400.87
Conservation Excise Tax	22,152.89	4,150.31
Controlled Dangerous Substance Tax Stamps	40.00	30.00
Delinquencies/Warrants	124.90	687.69
Diesel Fuel Excise Tax	150,874,674.19	150,819,595.01
Documentary Stamp Tax	9,516,971.80	9,143,131.33
Drivers Record Fee	774,915.00	731,100.00
Energy Resources Assessment	6,222,953.73	10,533,170.27
Estate Tax	89,348,868.90	87,229,923.85
Farm Implement Tax Stamps	4,903.90	4,470.16



Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Fireworks License	\$ 44,730.00	\$ 45,522.35
Franchise Tax	43,985,617.30	43,390,067.39
Freight Car Tax	897,606.28	1,010,115.12
Gasoline Excise Tax	299,449,743.40	290,106,696.19
Group Self-Insurance Premium Tax	(2,304.66)	6,288.98
Income Tax - Individual	2,703,464,621.06	2,670,709,580.39
Income Tax - Corporate	282,260,190.60	234,964,623.56
Indigent Care Program	29,282.00	46,658.00
Individual Self-Insurance Premium Tax	112,283.13	282,073.94
Marginal Well Fee	375,445.16	306,232.35
Mixed Beverage Gross Receipts Tax	17,820,154.32	15,950,911.89
Motor Fuel Special Assessment Fee	28,601,292.93	28,951,377.14
Motor License Agent Remittances	524,096,478.76	533,320,650.09
Motor Vehicle Proration	243,734,165.13	238,154,124.08
Motor Vehicle Rental Tax	7,593,475.90	7,785,228.33
Non-Game Wildlife Improvement	33,996.00	49,146.00
Occupational Health & Safety Tax	1,450,682.20	1,365,797.16
OKC Bombing Memorial Fund	18,880.00	32,468.00
Oklahoma Tax Commission Reimbursements	2,601,242.03	2,811,598.29
Organ Donor Program	241,965.01	127,752.50
Overweight Truck Permits	5,321,159.50	5,047,679.00
Pari-Mutuel Tax	3,043,649.00	3,656,244.55
Petroleum Excise Tax	5,613,650.67	10,003,034.14
Pick Six/Seven Wager	34,720.27	47,146.72
Rural Electric Co-op License	4,808.71	2,926.85



Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Rural Electric Co-op Tax	\$ 18,873,679.89	\$ 18,930,613.31
Sales Tax	1,455,966,209.97	1,457,854,666.44
Sales Tax Permits	752,027.22	734,559.56
Sales Tax Vendors List	3,685.00	3,150.00
Salvage Dealer License	N.A.	0.00
Service Charge Fee	99,176.98	108,452.86
Severance Tax	411,466,717.16	735,228,790.38
Special Fuel Decals	332,027.00	392,828.00
Special Fuel Use Tax	34,247.36	35,902.78
Telephone Surcharge	1,043,594.65	1,094,612.88
Tobacco Products License	1,750.52	1,055.00
Tobacco Products Tax	11,495,101.74	12,000,575.60
Tourism Gross Receipts Tax	4,583,141.66	4,317,328.34
Transport & Reclaimer Permits	9,524.43	40,110.16
Tribal Cigarette/Tobacco Payments	9,922,702.46	8,381,615.17
Unclaimed Property Tax*	N.A.	13,230.06
Use Tax	92,153,082.40	98,421,045.89
Vehicle Revenue Tax Stamps	47,167.11	45,459.90
Veterans Affairs Improvement	12,700.00	21,072.00
Warrant Release Filing Fee	110,154.52	71,523.06
Waste Tire Recycling Fee	4,290,550.21	4,748,871.28
Workers Comp. Insurance Premium Tax	5,668,283.99	4,800,966.62
Total Tax, License, Fee and Permit Collections	\$ 6,558,107,049.40	\$ 6,811,152,718.23

continued on next page...



Comparative Statement of All Tax Collections of the Past Two Years, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Miscellaneous Accounts		
MLA School Fund	\$ 230,754.06	\$ 137,222.12
Motor Fuel Indemnity Fund	N.A.	0.00
Multiple Injury Trust Fund**	24,989,227.01	10,183,142.44
Printing & Revolving Fund	1,063,558.47	909,665.56
Public Service Penalties	47,141.50	7,964.00
Tax Security Fund	270,829.73	284,098.63
Unclassified Receipts	(13,081.55)	102,158.85
Warrant Intercept Account	13,379,246.41	13,674,534.10
Total Miscellaneous Collections	\$ 39,967,675.63	\$ 25,298,785.70
Grand Total Collections***	\$ 6,598,074,725.03	\$ 6,836,451,503.93

* Unclaimed Property administered by State Treasurer effective July 1, 2000.

** Formerly called "Special Indemnity Award Payments".

*** City/county sales and city/county use taxes are not included.

N.A. = Not Applicable



Apportionment of Statutory Revenues

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Ad Valorem Reimbursement Fund	\$ 24,553,070.29	\$ 24,423,967.38
Adaptive Grant Program/Mental Retardation		
Revolving Fund	8,433.00	6,270.00
Ag-N-Class Fund	8,328.00	N.A.
Attorney General Revolving Fund	320.00	360.00
Breast Cancer Act Revolving Fund	44,337.00	68,367.00
Capital Improvement Revolving Fund	12,700.00	21,072.00
Capital Preservation and Economic		
Enhancement Fund	0.00	0.00
Child Abuse Prevention Fund	1,200.00	1,320.00
Children's Hospital Safe Kids Fund	180.00	100.00
Cities and Towns	31,393,413.56	31,170,213.83
Colleges and Universities	56,220.00	41,800.00
Commission on Marginally Producing		
Oil and Gas Wells	364,181.79	297,045.38
Common Education Technical Fund	24,214,439.55	34,119,433.62
Corporation Commission Fund	1,000,000.00	1,000,000.00
Corporation Commission Plugging Fund	578,150.46	1,047,805.88
Counties for Ad Valorem Distribution	0.00	3,982.00
Counties for County Clerks	100,944.00	61,608.00
Counties for County Government	4,982,025.70	4,982,025.70
Counties for EMT's	2,940.00	2,985.00
Counties for Roads	176,018,525.71	197,605,512.23
County Bridge and Road Fund	15,751,894.19	17,419,727.53



Apportionment of Statutory Revenues, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
County Road Fund	\$ 15,568,242.02	\$ 15,568,242.02
County Road Improvement Revolving Fund	21,799,303.29	21,799,303.29
Dept. of Environmental Quality Revolving Fund	171,542.95	189,837.35
Dept. of Public Safety Fund	2,264.87	1,254.24
Dept. of Public Safety Patrol Vehicle Fund	500,000.00	N.A.
Drug Abuse Education Revolving Fund	40.00	30.00
Education Reform Revolving Fund	378,900,917.17	378,018,069.89
Energy Resources Revolving Fund	6,198,953.73	10,509,170.27
Environmental Education Revolving Fund	17,328.00	17,232.00
Environmental Trust Fund	0.00	0.00
Firemans Museum & Building Memorial Fund	48,135.00	47,205.00
General Revenue Fund	4,154,160,201.07	4,419,067,333.80
Group Self-Insur. Assn. Guaranty Fund	0.00	0.00
Heartland Scholarship Fund	5,840.00	6,700.00
Higher Education Capital Fund	24,214,439.56	34,119,433.60
Historical Society Revolving Fund	1,065.00	945.00
Indigent Health Care Revolving Fund	29,282.00	46,658.00
Individual Self-Insur. Guaranty Fund	113,025.44	281,725.31
Interstate Oil Compact Fund	233,266.57	417,690.36
Motor Vehicle Drivers Education Fund	900,000.00	900,000.00
Multiple Injury Trust Fund*	23,813,712.80	8,164,662.94
Non-Game Wildlife Improvement Fund	203,115.00	175,379.00
OKC Bombing Memorial Fund	18,880.00	32,468.00

continued on next page...



Apportionment of Statutory Revenues, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
Oklahoma Aeronautics Revolving Fund	\$ 2,230,295.30	\$ 3,406,090.98
Oklahoma Alternative Fuels Conversion Fund	15,948.35	27,229.85
Oklahoma Building Bonds Sinking Fund	50,091,736.15	53,283,034.02
Oklahoma Law Enforcement Retirement Fund	7,932,161.13	6,104,508.68
Oklahoma Tax Commission Fund	15,137,899.56 (a)	14,539,672.81 (b)
Oklahoma Tax Commission Reimbursement Fund	5,338,292.94	5,588,225.65
Oklahoma Teachers Retirement System	141,057,868.20	140,827,791.80
Oklahoma Tourism Promotion Revolving Fund	4,406,530.01	4,119,869.71
Oklahoma Tuition Scholarship Fund	24,214,439.54	34,119,433.59
Oklahoma Water Resources Board	4,029,463.50	5,677,728.46
Organ Donor Revolving Fund	239,664.93	126,474.98
Participating Tribes	18,780,714.71	18,415,832.07
Petroleum Storage Tank Indemnity Fund**	26,266,190.25	26,594,401.55
Professional Boxing Licensing Revolving Fund	83,672.61	38,144.78
Public Employees Safety Fund	567,196.01	992,969.22
Public Safety Revolving Fund	594,760.00	589,620.00
Public Transit Revolving Fund	850,000.00	850,000.00
Railroad Maintenance Revolving Fund	1,747,606.28	1,860,115.12
Returned to Counties - Admission Fees	28,419.67	38,199.84
Returned to Counties - Aircraft Mfg. Fees	750.00	2,250.00
School Districts	261,980,601.68	286,607,464.01
Special Occupational Health and Safety Fund	1,446,943.58	1,361,660.46

continued on next page...



Apportionment of Statutory Revenues, continued

	Fiscal Year 2001-2002	Fiscal Year 2000-2001
State Transportation Fund	\$ 201,625,912.07	\$ 195,317,191.45
Telecommunications for Hearing Impaired Revolving Fund	1,043,594.65	1,094,612.88
Tourism Department Revolving Fund	2,490.00	2,625.00
Trauma Care Assistance Revolving Fund	2,721,951.00	2,418,184.00
Turnpike Authority Trust Fund	32,034,063.84	32,211,257.97
U.S. Olympic Committee	9,614.00	8,924.00
Vocational-Technical Fund	283,597.96	496,484.59
Waste Tire Recycling Indemnity Fund	3,945,488.10	4,366,258.86
Wildlife Conservation Fund	182,762.15	150,773.67
Workers Compensation Fraud Unit Fund	283,597.96	496,484.59
Total Apportionment	\$ 5,715,165,083.85	\$ 6,043,370,450.21

* Previously Special Indemnity Fund, Fiscal Years 2000 and prior.

** Previously UST Indemnity Fund, Fiscal Years 1999 and prior.

(a) Includes \$11,723,884.94 apportioned to O.T.C. Fund from city/county sales and use tax retention fees.

(b) Includes \$11,357,366.62 apportioned to O.T.C. Fund from city/county sales and use tax retention fees.

N.A. = Not Applicable



Fiscal Year 2001-2002

Revenue and Apportionment

Where It Came From

Admission Fees \$ 50,523.54

Aircraft Excise Tax \$ 1,786,060.23

Aircraft License \$ 371,773.15

Cancelled Vouchers 402.50

Alcoholic Beverage

I.D. Stamps..... \$ 1,135,699.02

Alcoholic Beverage Tax \$ 23,203,429.51

Alternative Fuel Surcharge \$ 15,948.35

Amateur Radio

Operators License \$ 4,914.50

Where It Went

Cities and Towns \$ 21,916.51

County Government 28,419.67

Refunded 187.36

Oklahoma Aeronautics
Revolving Fund \$ 1,776,562.95

Refunded 9,497.28

Counties-Aircraft Mfg. Fees \$ 750.00

General Revenue Fund 10,697.99

Oklahoma Aeronautics
Revolving Fund 345,901.59

Refunded 14,826.07

General Revenue Fund \$ 1,135,699.02

Cities and Towns \$ 7,422,052.25

General Revenue Fund 14,844,104.46

Oklahoma Tax Comm. Fund .. 688,644.01

Refunded 248,628.79

Oklahoma Alternative Fuels
Conversion Fund \$ 15,948.35

General Revenue Fund \$ 4,914.50



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From		Where It Went	
Beverage License	\$ 509,906.30	General Revenue Fund	\$ 501,987.74
Cancelled Vouchers	402.32	Refunded	8,320.88
Beverage Tax	\$ 24,003,394.98	General Revenue Fund	\$ 24,003,394.98
Bingo Tax	\$ 6,406,385.22	General Revenue Fund	\$ 6,406,385.22
Boxing Event Assessment \$	83,672.61	Professional Boxing Licensing Revolving Fund	\$ 83,672.61
Breast Cancer Fund	\$ 34,097.00	Breast Cancer Act Rev. Fund \$	34,097.00
Charity Games Tax	\$ 595,768.05	General Revenue Fund	\$ 595,768.05
Cigarette License	\$ 75,472.77	General Revenue Fund	\$ 135,436.49
Balance, July 1, 2001	60,817.68	Refunded	872.12
Cancelled Vouchers	18.16		
Cigarette Tax	\$ 50,118,701.64	Oklahoma Building Bonds Sinking Fund	\$ 50,091,736.15
Cancelled Vouchers	1,947.18	Refunded	28,912.67
Coin-Operated Device Decals/ Distributor Permits	\$ 5,252,638.25	General Revenue Fund	\$ 5,249,168.25
		Refunded	3,470.00
Conservation Excise Tax ... \$	22,152.89	General Revenue Fund	\$ 398,199.75
Balance, July 1, 2001	378,046.86	Reserve*	2,000.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Controlled Dangerous

Substance Tax \$ 40.00

Delinquencies/Warrants P&I \$ 124.90

Balance, July 1, 2001 6,420.87

Diesel Fuel Excise Tax \$ 93,518,860.07

Balance, July 1, 2001 849,485.33

Cancelled Vouchers 4,895.09

Transfer 79,824.32

Diesel Fuel Tax-Import./IFTA \$ 57,106,363.12

Cancelled Vouchers 21,162.35

Transfer 8,988,420.80

Diesel Fuel 120 Hour Permit \$ 249,451.00

Documentary Stamp Tax ... \$ 9,516,971.80

Cancelled Vouchers 674.70

Where It Went

Drug Abuse Education

Revolving Fund \$ 40.00

Transfer \$ 100.90

Reserve* 6,444.87

Counties for Roads \$ 23,122,815.90

County Bridge & Road Fund .. 2,961,682.52

County Bridge and
Road Fund (Resolution) 346,975.30

General Revenue Fund 1,072,067.38

Participating Tribes 4,036,270.70

State Transportation Fund 50,623,607.22

Refunded 2,386,849.62

Transfer 8,988,420.80

Reserve* 914,375.37

Refunded \$ 5,516,355.39

Transfer to 1695A..... 60,599,590.88

General Revenue Fund \$ 149,670.60

Oklahoma Tax Comm. Fund .. 19,956.08

Transfer 79,824.32

General Revenue Fund \$ 9,510,796.39

Refunded 6,850.11



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Driving Record Fee \$ 774,915.00

Energy Resources
Assessment \$ 6,222,953.73

Estate Tax \$ 89,348,868.90
Cancelled Vouchers 149,117.85

Farm Implement Tax Stamps \$ 4,903.90

Fireworks License \$ 44,730.00

Franchise Tax \$ 43,985,617.30
Cancelled Vouchers 192,640.34

Freight Car Tax \$ 897,606.28

Gasoline Excise Tax \$ 299,449,743.40
Cancelled Vouchers 2,594.74

Where It Went

General Revenue Fund \$ 774,915.00

Energy Resources Revolving
Fund \$ 6,198,953.73
Oklahoma Tax Comm. Fund ... 24,000.00

General Revenue Fund \$ 85,975,591.59
Refunded 3,522,395.16

General Revenue Fund \$ 4,903.90

General Revenue Fund \$ 44,720.00
Refunded 10.00

General Revenue Fund \$ 42,568,053.83
Refunded 1,610,203.81

Railroad Maint. Rev. Fund \$ 897,606.28

Cities and Towns \$ 5,265,672.13
Counties for Roads 83,308,404.59
County Bridge & Road Fund... 7,371,940.97
County Bridge &
Road Fund (Resolution) 1,040,641.77
General Revenue Fund 5,807,078.99
Oklahoma Aero. Rev. Fund 107,830.76
Participating Tribes 13,459,649.70
Public Transit Revolving Fund 850,000.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Controlled Dangerous

Substance Tax \$ 40.00

Delinquencies/Warrants P&I \$ 124.90

Balance, July 1, 2001 6,420.87

Diesel Fuel Excise Tax \$ 93,518,860.07

Balance, July 1, 2001 849,485.33

Cancelled Vouchers 4,895.09

Transfer 79,824.32

Diesel Fuel Tax-Import./IFTA \$ 57,106,363.12

Cancelled Vouchers 21,162.35

Transfer 8,988,420.80

Diesel Fuel 120 Hour Permit \$ 249,451.00

Documentary Stamp Tax ... \$ 9,516,971.80

Cancelled Vouchers 674.70

Where It Went

Drug Abuse Education

Revolving Fund \$ 40.00

Transfer \$ 100.90

Reserve* 6,444.87

Counties for Roads \$ 23,122,815.90

County Bridge & Road Fund .. 2,961,682.52

County Bridge and
Road Fund (Resolution) 346,975.30

General Revenue Fund 1,072,067.38

Participating Tribes 4,036,270.70

State Transportation Fund 50,623,607.22

Refunded 2,386,849.62

Transfer 8,988,420.80

Reserve* 914,375.37

Refunded \$ 5,516,355.39

Transfer to 1695A..... 60,599,590.88

General Revenue Fund \$ 149,670.60

Oklahoma Tax Comm. Fund .. 19,956.08

Transfer 79,824.32

General Revenue Fund \$ 9,510,796.39

Refunded 6,850.11



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Driving Record Fee \$ 774,915.00

Energy Resources
Assessment \$ 6,222,953.73

Estate Tax \$ 89,348,868.90
Cancelled Vouchers 149,117.85

Farm Implement Tax Stamps \$ 4,903.90

Fireworks License \$ 44,730.00

Franchise Tax \$ 43,985,617.30
Cancelled Vouchers 192,640.34

Freight Car Tax \$ 897,606.28

Gasoline Excise Tax \$ 299,449,743.40
Cancelled Vouchers 2,594.74

Where It Went

General Revenue Fund \$ 774,915.00

Energy Resources Revolving
Fund \$ 6,198,953.73
Oklahoma Tax Comm. Fund ... 24,000.00

General Revenue Fund \$ 85,975,591.59
Refunded 3,522,395.16

General Revenue Fund \$ 4,903.90

General Revenue Fund \$ 44,720.00
Refunded 10.00

General Revenue Fund \$ 42,568,053.83
Refunded 1,610,203.81

Railroad Maint. Rev. Fund \$ 897,606.28

Cities and Towns \$ 5,265,672.13
Counties for Roads 83,308,404.59
County Bridge & Road Fund... 7,371,940.97
County Bridge &
Road Fund (Resolution) 1,040,641.77
General Revenue Fund 5,807,078.99
Oklahoma Aero. Rev. Fund 107,830.76
Participating Tribes 13,459,649.70
Public Transit Revolving Fund 850,000.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Gasoline Excise Tax - continued...

Group Self-Insurance

Premium Tax..... \$ (2,304.66)
Balance, July 1, 2001 22,482.82

Income Tax - Corporate \$ 282,260,190.60
Cancelled Vouchers 392,647.21

Income Tax - Individual \$2,703,464,621.06
Balance, July 1, 2001 828.27
Cancelled Vouchers 4,092,710.52
Transfer 360.16

Indigent Health Care \$ 29,282.00

Individual Self-Insurance

Premium Tax..... \$ 112,283.13
Transfer 1,228.60

Where It Went

Railroad Maint. Revolving Fund 850,000.00
State Transportation Fund 149,008,043.85
Turnpike Authority Trust Fund 32,034,063.84
Refunded 349,011.54

Refunded \$ 440.58
Reserve* 19,737.58

Ad Valorem Reim. Fund \$ 1,737,010.76
Educ. Reform Revolving Fund 28,660,677.76
General Revenue Fund 137,154,370.55
Teachers Retirement Rev. Fund 6,149,018.13
Refunded 108,951,760.61

Ad Valorem Reim. Fund \$ 22,816,059.53
Education Reform Rev. Fund 190,285,936.12
General Revenue Fund 1,987,735,102.37
Teacher Retirement Fund 80,768,850.58
Refunded 366,222,588.52
Transfer to 1695Q 59,729,982.89

Indigent Health Care Rev. Fund \$ 29,282.00

Individual Self-Insured

Guaranty Fund \$ 113,025.44
Refunded 486.29



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Where It Went

Marginal Well Fee \$ 375,445.16

Commission on Marginal Producing

Oil and Gas Wells \$ 364,181.79

Oklahoma Tax Comm. Fund .. 11,263.37

Mixed Beverage Gross

Receipts Tax \$ 17,820,154.32

Cancelled Vouchers 3,697.16

General Revenue Fund \$ 17,771,371.28

Refunded 52,480.20

Motor Vehicle Collections:

Motor Lic. Agent Remits .. \$ 524,096,478.76

Motor Vehicle Proration 243,734,165.13

Motor Vehicle Rental Tax .. 7,593,475.90

MLA School Fund 230,754.06

Overweight Truck Permits 5,321,159.50

Cancelled Vouchers 386,840.53

Cities and Towns \$ 18,683,772.67

Counties for Roads 43,593,901.02

County Government 4,982,025.70

County Road Fund 15,568,242.02

County Road Improvement

Revolving Fund 21,799,303.29

DPS Patrol Vehicle Fund 500,000.00

General Revenue Fund 232,326,472.05

M.V. Driver Education Fund 900,000.00

Oklahoma Law Enforcement

Retirement Fund 7,928,161.13

Oklahoma Tax Comm. Fund ... 1,337,082.98

OTC Reimbursement Fund 2,702,536.67

Public Safety Revolving Fund 594,760.00

School Districts 218,067,858.88

State Transportation Fund..... 1,882,543.87

Trauma Care Assist. Rev. Fund 2,721,951.00

Wildlife Conservation Fund 182,762.15

Refunded 1,072,968.96

Transfer 381,525.00

Transfer to #1695A 206,137,006.49



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Motor Fuel Special

Assessment Fee \$ 28,601,292.93
Cancelled Vouchers 149.01

Multiple Injury Trust Fund \$ 24,989,227.01
Cancelled Vouchers..... 400.00

**Non-Game Wildlife
Improvement**..... \$ 33,996.00

**Occupational Health and
Safety Tax** \$ 1,450,682.20

OKC Bombing Memorial Fund \$ 18,880.00

**Oklahoma Tax Commission
Reimbursement** \$ 2,601,242.03

Where It Went

Corporation Comm. Fund \$ 1,000,000.00
Environmental Trust Fund 0.00
Petroleum Storage Tank
Indemnity Fund 26,266,190.25
State Transportation Fund 0.00
Payments to Tribes 1,284,794.31
Refunded 50,457.38

Multiple Injury Trust Fund ... \$ 23,813,712.80
Pub. Employees Safety Fund ... 567,196.01
Vocational-Technical Fund 283,597.96
Workers Compensation
Fraud Unit Fund 283,597.96
Refunded 41,522.28

Non-Game Wildlife
Improvement Fund \$ 33,996.00

Special Occupational Health
and Safety Fund \$ 1,446,943.58
Refunded 3,738.62

Bombing Memorial Foundation \$ 18,880.00

OTC Reimbursement Fund .. \$ 2,599,683.27
Refunded 1,558.76



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From		Where It Went	
Organ Donor Program	\$ 241,965.01	Dept. of Public Safety	\$ 2,264.87
		Oklahoma Tax Comm. Fund ...	35.21
		Organ Donor Revolving Fund	239,664.93
Pari-Mutuel Tax	\$ 3,043,649.00	General Revenue Fund	\$ 3,043,649.00
Petroleum Excise Tax - Gas \$	4,219,637.69	Corp. Comm. Plugging Fund \$	435,734.99
Cancelled Vouchers	3,374.66	General Revenue Fund	3,525,616.30
		Interstate Oil Compact Fund...	166,686.04
		Refunded	94,975.02
Petroleum Excise Tax - Oil \$	1,394,012.98	Corp. Comm. Plugging Fund \$	142,415.47
Cancelled Vouchers	4.57	General Revenue Fund	1,143,991.60
		Interstate Oil Compact Fund...	66,580.53
		Refunded	41,029.95
Pick Six/Seven Wager	\$ 34,720.27	General Revenue Fund	\$ 33,594.11
		Refunded	1,126.16
Printing & Revolving Fund \$	1,063,558.47	Oklahoma Tax Comm. Fund \$	1,058,653.02
Cancelled Vouchers	430.36	Refunded	5,335.81
Public Service Penalties	\$ 47,141.50	Counties for Ad Valorem Dist.\$	0.00
		General Revenue Fund	0.00
		Reserve*	47,141.50
Rural Electric Co-op License \$	4,808.71	General Revenue Fund	\$ 4,808.71



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Rural Electric Co-op Tax... \$ 18,873,679.89
Balance, July 1, 2001..... 1.00

Sales Tax - State \$1,455,966,209.97
Cancelled Vouchers..... 378,375.40
Interest Earned..... 1,303,028.15

Sales Tax - City \$ 996,217,781.18
Interest Earned..... 866,393.75

Sales Tax - County \$ 115,773,964.86
Interest Earned..... 101,211.04

Sales Tax Permits \$ 752,027.22
Cancelled Vouchers 3,138.41

Sales Tax Vendors List \$ 3,685.00

Where It Went

General Revenue Fund \$ 943,670.57
School Districts 17,929,738.48
Reserve* 271.84

Educ. Reform Rev. Fund \$150,405,147.69
General Revenue Fund 1,243,228,067.07
Teachers Retirement
Revolving Fund 51,097,334.23
Refunded 12,916,028.58
Transfer 1,035.95

#1695B to Cities & Towns \$986,159,284.04
Oklahoma Tax Comm. Fund ... 10,057,719.21
Transfer 777.93
Interest to Cities and Towns ... 866,393.75

#1695B to Counties \$114,616,188.82
Oklahoma Tax Comm. Fund ... 1,157,739.30
Transfer 36.74
Interest to Counties 101,211.04

General Revenue Fund \$ 735,235.22
Refunded 19,930.41

Oklahoma Tax Comm. Fund \$ 3,685.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Service Charge Fee \$ 99,176.98

Severance Tax on Gas \$ 308,585,601.25

Cancelled Vouchers..... 695,964.90

Severance Tax on Oil.....\$ 102,881,115.91

Cancelled Vouchers..... 21,130.46

Special Fuel Decals..... \$ 332,027.00

Special Fuel Tax..... \$ 34,247.36

Where It Went

Oklahoma Tax Comm. Fund \$ 99,151.98

Refunded 25.00

Counties for Roads \$ 18,850,260.45

General Revenue Fund 226,309,324.04

School Districts 18,850,260.45

Refunded 45,271,721.21

Common Education

Technical Fund \$ 24,214,439.55

Counties for Roads 7,132,743.87

County Bridge and Road Fund.. 4,029,463.50

Higher Educ. Capital Fund 24,214,439.56

Oklahoma Tuition

Scholarship Fund..... 24,214,439.54

Okla. Water Resources Board 4,029,463.50

School Districts 7,132,743.87

Refunded 7,934,512.98

General Revenue Fund \$ 241,957.00

State Transportation Fund 89,635.00

Refunded 435.00

Counties for Roads \$ 10,399.88

County Bridge and Road Fund.. 1,065.23

County Bridge and Road

Fund (Resolution) 124.90



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Special Fuel Tax - continued ...

Where It Went

General Revenue Fund	415.20
State Transportation Fund	22,082.13
Refunded	160.02

Special License Plates

Transfer \$ 381,525.00

Ag-N-Class Fund	\$ 8,328.00
Attorney Gen. Revolving Fund	320.00
Breast Cancer Rev. Fund	10,240.00
Child Abuse Prevention Fund	1,200.00
Children's Hosp. Safe Kids Fund	180.00
Colleges & Universities	56,220.00
Counties for EMT's	2,940.00
Environmental Educ. Rev. Fund	17,328.00
Firemans Museum and Building Memorial Fund	48,135.00
Heartland Scholarship Fund ..	5,840.00
Historical Society Rev. Fund ..	1,065.00
Law Enforcement Retirement Fund	4,000.00
Mental Retardation Rev. Fund	8,433.00
Non-Game Wildlife Improvement Fund	169,119.00
Okla. Tax Comm. Reimb. Fund	36,073.00
Tourism Department Rev. Fund	2,490.00
U.S. Olympic Committee	9,614.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Tax Security Fund	\$ 270,829.73
Balance, July 1, 2001	2,960,860.02
Cancelled Vouchers	69,922.57

Telephone Surcharge	\$ 1,043,594.65
----------------------------------	------------------------

Tobacco Products License \$	1,750.52
------------------------------------	-----------------

Tobacco Products Tax	\$ 11,495,101.74
-----------------------------------	-------------------------

Tourism Gross Receipts Tax \$	4,583,141.66
Cancelled Vouchers	5,597.08

Transport and Reclaimer Permits	\$ 9,524.43
--	--------------------

Tribal Cigarette/ Tobacco Payments	\$ 9,922,702.46
---	------------------------

Where It Went

Refunded	\$ 156,992.46
Reserve*	3,144,619.86

Telecommunications for Hearing Impaired Revolving Fund \$	1,043,594.65
--	--------------

General Revenue Fund	\$ 1,740.52
Refunded	10.00

General Revenue Fund	\$ 11,488,487.85
Refunded	6,613.89

General Revenue Fund	\$ 136,284.43
Oklahoma Tourism Promotion Revolving Fund	4,406,530.01
Refunded	45,924.30

General Revenue Fund	\$ 9,014.43
Refunded	510.00

General Revenue Fund	\$ 9,922,702.46
----------------------------	-----------------



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Unclassified Receipts	\$ (13,081.55)
Balance, July 1, 2001	178,452.29
Cancelled Vouchers	472.46
Transfer	480.00

Use Tax - State	\$ 92,153,082.40
Interest Earned	89,302.00
Cancelled Vouchers	33,685.71

Use Tax - City	\$ 46,437,688.59
Interest Earned	43,659.00

Use Tax - County	\$ 4,140,903.62
Interest Earned	3,844.63

Vehicle Revenue Tax	
Stamps	\$ 47,167.11

Veterans Aff. Improvement \$	12,700.00
-------------------------------------	------------------

Where It Went

General Revenue Fund	\$ 48,258.91
Refunded	788.87
Reserve*	115,118.77
Transfer	2,156.65

Educ. Reform Rev. Fund	\$ 9,549,155.60
General Revenue Fund	73,448,476.75
Teachers Retirement Rev. Fund	3,042,665.26
Refunded	6,235,556.52
Transfer	215.98

#1695U to Cities	\$ 45,970,503.12
Oklahoma Tax Comm. Fund ..	467,017.49
Interest to Cities	43,659.00
Transfer	167.98

#1695U to Counties	\$ 4,099,485.10
Oklahoma Tax Comm. Fund ..	41,408.94
Interest to Counties	3,844.63
Transfer	9.58

General Revenue Fund	\$ 47,167.11
----------------------------	--------------

Capital Improvement	
Rev. Fund	\$ 12,700.00



Fiscal Year 2001-2002

Revenue and Apportionment, continued

Where It Came From

Warrant Intercept Account \$ 13,379,246.41

Warrant Release Filing Fee \$ 110,154.52
Balance, July 1, 2001 92,124.78
Cancelled Vouchers 8.00

Waste Tire Recycling Fee .. \$ 4,290,550.21
Cancelled Vouchers 110.76

Workers Compensation

Insurance Premium Tax \$ 5,668,283.99

Where It Went

Transfer \$ 13,379,246.41

Counties for County Clerks.. \$ 100,944.00
Refunded 29.00
Reserve* 101,314.30

Dept. of Environmental
Quality Revolving Fund .. \$ 171,542.95
Oklahoma Tax Comm. Fund .. 171,542.97
Waste Tire Recycling
Indemnity Fund 3,945,488.10
Refunded 2,086.95

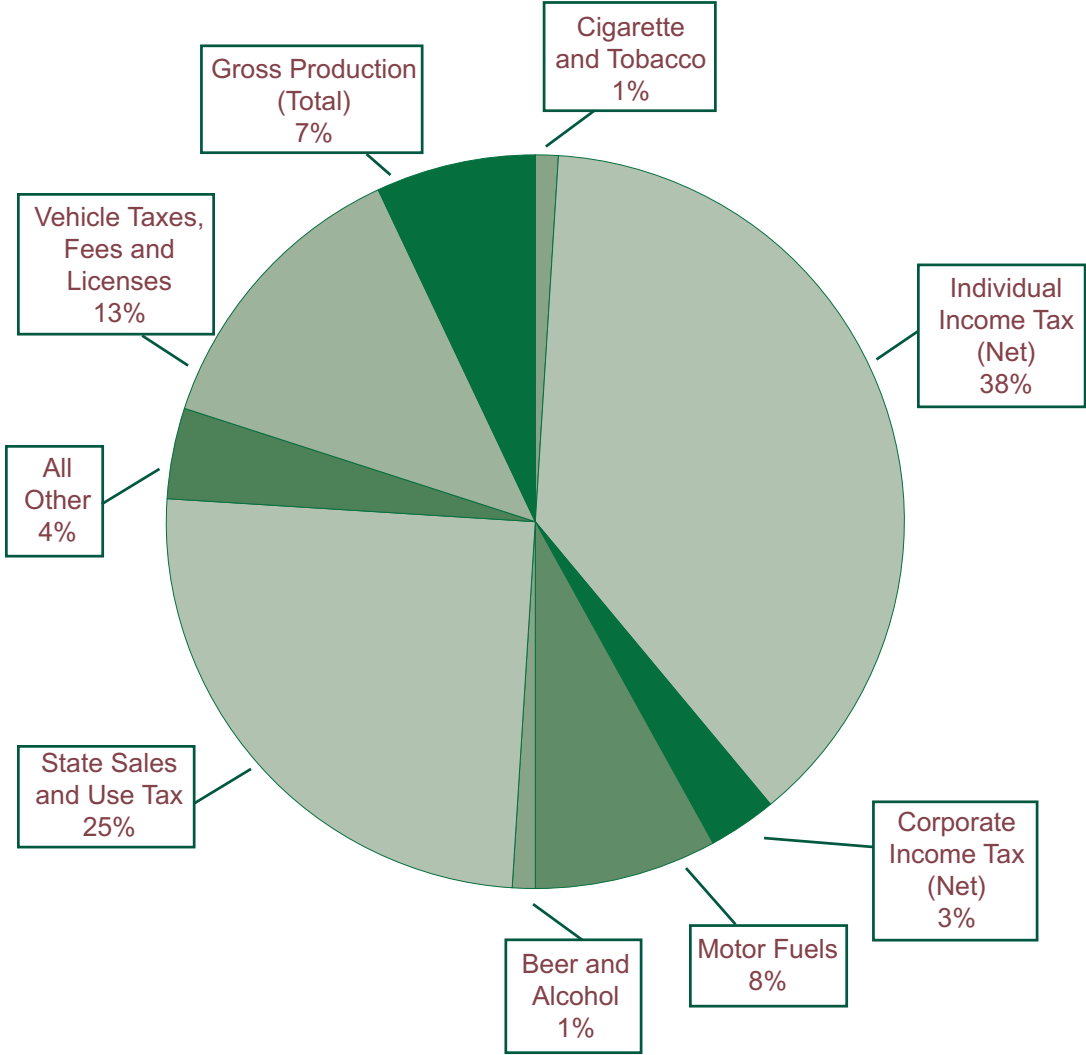
General Revenue Fund \$ 5,666,869.41
Refunded 1,414.58

**Reserve - Funds held in litigation or for other disposition.*



The Oklahoma Tax Dollar Fiscal Year 2001-2002

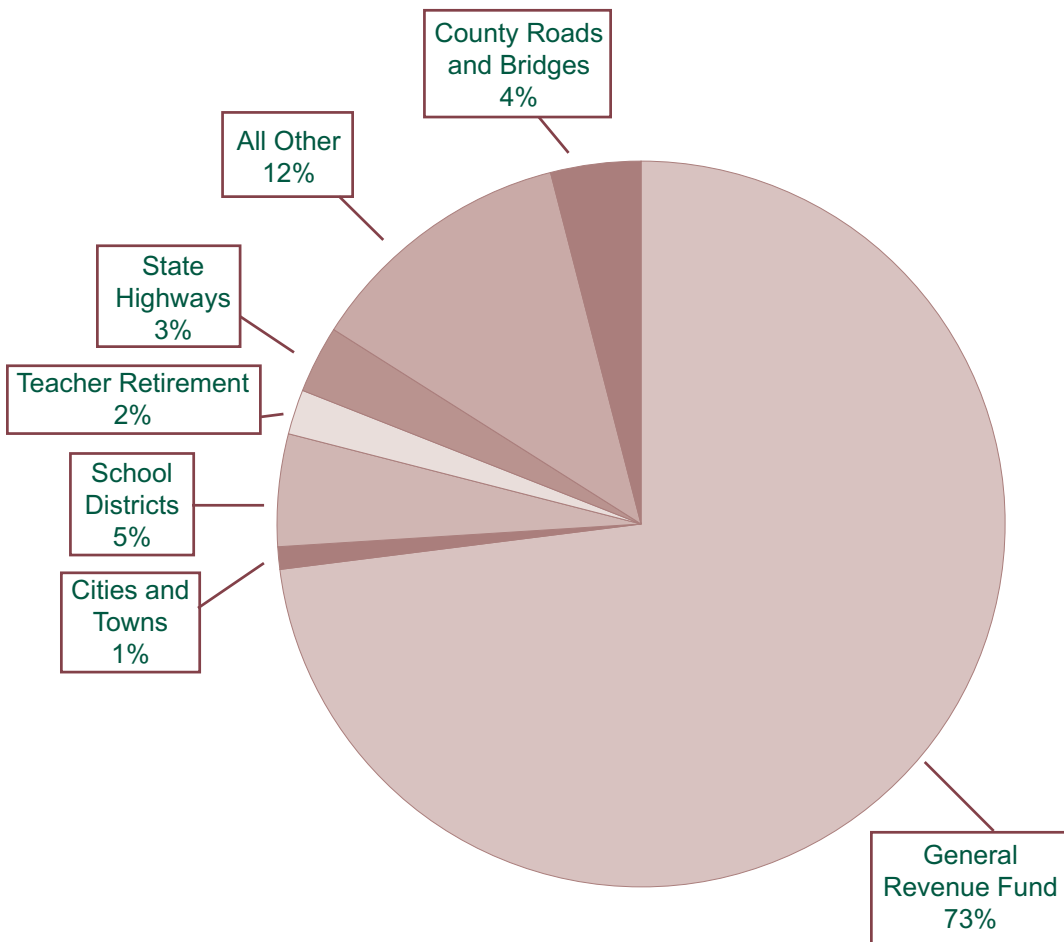
How Funds Were Paid In...





The Oklahoma Tax Dollar Fiscal Year 2001-2002

How Funds Were Allocated...





Collections from Major Tax Sources From Fiscal Year 1969 to 2002

Fiscal Year	Alcoholic Beverage Tax	Beverage Tax and License	Cigarette Tax and License
1968-69	\$ 9,115,831.85	\$ 8,736,012.70	\$ 34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81
1988-89	22,746,924.78	20,453,797.43	71,758,582.13
1989-90	21,322,343.54	20,964,717.45	64,844,874.31
1990-91	22,334,739.85	21,906,697.30	61,134,184.61
1991-92	24,484,489.08	21,904,683.97	59,938,189.24
1992-93	23,561,685.89	22,223,294.17	59,620,956.38
1993-94	21,640,310.12	23,223,491.26	58,720,852.35
1994-95	20,628,294.63	23,262,389.54	59,836,554.25
1995-96	21,262,454.53	23,541,345.18	59,410,347.29
1996-97	21,474,281.97	22,978,239.70	60,037,768.18
1997-98	21,553,557.26	22,954,286.87	59,185,348.52
1998-99	21,876,950.17	24,389,796.22	57,689,056.21
1999-00	22,723,044.83	24,116,660.13	54,962,083.60
2000-01	23,123,522.87	23,815,059.73	53,413,374.62
2001-02	23,203,429.51	24,513,301.28	50,194,174.41



Collections from Major Tax Sources From Fiscal Year 1969 to 2002

Fiscal Year	Corporate Franchise Tax	Estate Tax	Gasoline Excise Tax
1968-69	\$ 5,303,351.84	\$ 13,508,933.86	\$ 79,304,182.62
1969-70	5,781,884.27	12,703,518.94	83,454,785.75
1970-71	6,232,399.64	15,190,111.12	88,406,749.85
1971-72	6,457,471.52	17,073,290.71	93,630,513.95
1972-73	7,358,957.30	15,293,408.92	98,633,994.47
1973-74	7,296,797.37	20,071,339.06	99,687,468.37
1974-75	8,623,168.70	22,886,662.38	99,895,219.07
1975-76	9,518,683.91	20,952,451.41	104,870,742.04
1976-77	10,754,431.22	19,615,141.68	110,020,416.66
1977-78	11,847,895.20	22,848,736.52	111,725,367.84
1978-79	13,351,141.05	25,996,023.58	119,655,208.44
1979-80	16,381,459.92	26,949,620.20	110,308,844.10
1980-81	17,898,346.71	37,249,569.43	107,345,955.18
1981-82	21,157,453.08	41,041,076.00	112,726,757.40
1982-83	26,197,931.67	33,540,812.60	102,477,585.90
1983-84	29,816,622.05	32,786,149.10	117,753,293.79
1984-85	31,226,619.30	38,904,438.90	154,037,835.20
1985-86	31,483,361.37	40,338,032.52	166,151,370.53
1986-87	31,668,464.82	48,505,802.28	166,816,383.64
1987-88	29,165,946.73	40,941,272.67	260,623,155.06
1988-89	31,870,387.98	37,468,768.22	262,391,848.31
1989-90	30,151,869.50	68,176,044.54	257,946,909.29
1990-91	31,982,535.31	40,893,163.21	252,513,480.71
1991-92	34,473,871.18	47,777,649.76	255,085,238.03
1992-93	34,807,512.45	52,554,654.87	261,343,561.58
1993-94	33,137,308.23	59,210,328.67	270,081,640.25
1994-95	37,488,141.18	70,665,558.76	269,691,827.48
1995-96	37,061,721.02	70,199,010.44	277,570,832.38
1996-97	40,609,631.42	82,916,175.00	288,186,091.41
1997-98	43,252,598.30	84,618,546.81	295,453,185.30
1998-99	38,408,335.84	91,778,457.84	294,625,500.86
1999-00	44,020,388.09	91,608,541.37	297,860,742.94
2000-01	43,390,067.39	87,229,923.85	290,106,696.19
2001-02	43,985,617.30	89,348,868.90	299,449,743.40



Collections from Major Tax Sources From Fiscal Year 1969 to 2002

Fiscal Year	Gross Production (severance)	Income Tax
1968-69	\$ 47,085,557.28	\$ 79,802,312.86
1969-70	49,350,182.76	89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98
1988-89	367,940,574.94	1,212,735,586.14
1989-90	396,017,037.36	1,273,244,733.30
1990-91	411,833,398.83	1,537,508,655.15
1991-92	352,833,539.38	1,575,105,747.43
1992-93	393,923,620.72	1,663,795,466.66
1993-94	366,920,185.64	1,740,972,482.42
1994-95	304,820,115.47	1,854,084,640.35
1995-96	319,872,733.61	1,970,190,154.03
1996-97	407,984,189.30	2,188,886,965.94
1997-98	355,203,676.44	2,433,543,442.27
1998-99	249,405,330.04	2,608,552,852.35
1999-00	404,797,409.32	2,730,883,008.94
2000-01	735,228,790.38	2,905,674,203.95
2001-02	411,466,717.16	2,985,724,811.66



Collections from Major Tax Sources From Fiscal Year 1969 to 2002

Fiscal Year	State Sales Tax	Tobacco Tax and License
1968-69	\$ 82,802,591.21	\$ 3,117,818.54
1969-70	88,867,949.11	3,237,187.32
1970-71	95,037,837.09	3,393,670.61
1971-72	106,623,323.56	3,309,548.78
1972-73	116,494,290.64	3,380,743.79
1973-74	134,285,860.19	3,274,496.01
1974-75	149,815,232.24	3,517,468.85
1975-76	168,981,395.59	3,612,921.65
1976-77	190,864,384.72	3,730,818.92
1977-78	224,177,883.54	3,916,927.20
1978-79	257,965,707.26	4,173,111.51
1979-80	295,037,646.58	4,437,593.16
1980-81	356,759,065.80	4,052,476.40
1981-82	436,942,144.44	3,413,307.81
1982-83	381,033,622.58	3,433,998.66
1983-84	433,697,267.07	3,286,404.37
1984-85	595,528,804.28	3,141,879.57
1985-86	617,945,936.26	6,942,915.59
1986-87	582,005,604.22	7,469,990.34
1987-88	720,617,036.57	7,588,867.54
1988-89	741,154,594.19	7,775,579.86
1989-90	797,801,533.18	8,261,426.15
1990-91	914,166,144.94	8,605,095.01
1991-92	933,260,371.13	9,011,092.56
1992-93	963,946,124.46	9,665,004.32
1993-94	1,037,995,359.77	10,622,914.27
1994-95	1,082,606,025.06	11,307,777.31
1995-96	1,140,278,257.32	11,256,302.12
1996-97	1,196,522,747.55	11,205,801.61
1997-98	1,250,691,551.19	11,073,449.68
1998-99	1,304,901,412.95	11,798,115.22
1999-00	1,373,889,863.62	11,912,561.93
2000-01	1,457,854,666.44	12,001,630.60
2001-02	1,455,966,209.97	11,496,852.26



Our mission is to serve
the people of Oklahoma
by promoting tax
compliance through
quality service and fair
administration.

For further information
regarding this or
any publication of the
Oklahoma Tax Commission,
please contact the
Communications Division
at (405) 521-3637.